

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Finance (Revenue & Control) Department

Notification

5/13/95-Fin (R&C)

The following draft amendment which is proposed to be made to the Goa Sales Tax Rules, 1964, is hereby pre-published as required by sub-section (1) of section 36 of the Goa Sales Tax Act, 1964 (Act 4 of 1964), for information of the persons likely to be affected thereby and notice is hereby given that the said draft amendment will be taken into consideration by the Government on the expiry of 30 days from the date of publication of this Notification in the Official Gazette.

All objections and suggestions to the said draft amendment may be forwarded to the Secretary to the Government of Goa, Finance Department, Secretariat, Panaji, before the expiry of 30 days from the date of publication of this Notification in the Official Gazette.

DRAFT AMENDMENT

In exercise of the powers conferred by section 36 of the Goa Sales Tax Act, 1964 (Act 4 of 1964), and all other powers enabling it in that behalf, the Government of Goa hereby makes the following rules so as to amend the Goa Sales Tax Rules, 1964, namely:—

1. *Short title and commencement.*— (1) These rules may be called "the Goa Sales Tax (Amendment) Rules, 1995".

(2) They shall come into force at once.

2. *Amendment of rule 10.*— In rule 10 of the Goa Sales Tax Rules, 1964 (hereinafter referred to as the "principal Rules"), in the first proviso to clause (e) of sub-rule (1), for the figure '8' the brackets and figure '(10)' shall be substituted.

3. *Amendment of rule 12.*— In rule 12 of the principal Rules, (i) for sub-rule (2), the following shall be substituted, namely:—

"(2) As soon as may be after the commencement of every year, the Commissioner shall publish in the Official Gazette the list of registered dealers to whom registration certificates have been granted in the preceding year with the particulars furnished by the Appropriate Assessing Authorities";

(ii) sub rule (3) shall be omitted.

4. *Amendment of rule 13.*— In rule 13 of the principal Rules:—

(i) for in sub-rule (2), the following shall be substituted, namely:—

"(2) unless a different return period is fixed by or under these rules, every registered dealer shall furnish to the Appropriate Assessing Authority, return (s) of sales in Form S.T. VIII, or such other Form as may be notified, giving the required particulars, in accordance with the schedule specified in the Table below":

TABLE

Category of dealers to whom applicable	Periodicity	Time for filing the return
(1) The registered dealer whose monthly sales tax liability exceeds Rs. 2,500/- and/or total turnover exceeds Rs. 5 lakhs in a quarter.	Quarterly	Within 30 days from the end of the quarter to which return relates.
(2) Any other registered dealer.	Yearly	Within 30 days from the end of the year to which return relates.

Provided that in respect of a registered dealer who has validly exercised his option to declare, in conformity with the accounts maintained, the year

sales, after coming into force of these rules, will cover the whole period from the end of the previous quarter for which the return had become due or had been furnished as per financial year, upto the end of the quarter of the year for which option, is exercised, or the period from the date of validity of the registration certificate upto the end of the quarter of the year for which option is exercised, as the case may be:

Provided further that in respect of a registered dealer who has been allowed variation in the accounting year, in conformity with the accounts maintained the first returns of sales will cover the whole period from the end of the previous quarter for which the return had become due or had been furnished as per previous accounting year upto the end of the quarter of the year for which variation is allowed";

- (ii) sub-rule (4) shall be omitted;
- (iii) sub-rules (5) and (6) shall be re-numbered as sub-rules (4) and (5) respectively.

5. *Amendment of rule 15.*— In rule 15 of the principal Rules, in the proviso to sub-rule (3), for the

words "within a quarter of the year", the words "within a year" shall be substituted.

6. *Amendment of rule 28.*— In rule 28 of the principal Rules, in sub-rule (2), for the expression "five hundred rupees", wherever it occurs, the words "five thousand rupees" shall be substituted.

7. *Amendment of First Schedule.*— In the First Schedule appended to the principal Rules, against entry at Sl. No. 3,—

- (i) in column 2, for the figures and brackets "11(7) (8)", the figures and brackets "11(6)(7)(9)(10)" shall be substituted;
- (ii) in column 4, for the words "Assistant Commissioner", the words "Assistant Commissioner/Sales Tax Officer" shall be substituted.

By order and in the name of the Governor of Goa.

S. V. Madkaikar, Under Secretary (Finance-Exp).
Panaji, 9th October, 1995.